

**UNITED STATES DISTRICT COURT
THE MIDDLE DISTRICT OF TENNESSEE**

UNITED STATES OF AMERICA, and
JENNIFER SANTOS of the
INTERNAL REVENUE SERVICE

Petitioner

v.

Roy R Russell

Respondent.

Civil Action No.

DECLARATION

Jennifer Santos, declarant herein declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-

Employed Division of the Internal Revenue Service at 801 Broadway, Room 149,
MDP 47, Nashville, Tennessee 37203.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the
collection of tax liability of Roy R Russell, for the taxable periods ending
December 31, 2005 and December 31, 2006.

3. In furtherance of the above investigation and in accordance with Section 7602 of
Title 26, U.S.C., I Jennifer Santos, issued on October 29, 2013, an administrative
summons, Internal Revenue Service Form 6637, to Roy R Russell, to give testimony
and to produce for examination books, papers, records or other data as described in
said summons.

The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on October 29, 2013, I served an attested copy of the Internal Revenue Service summons described in Paragraph three above on the respondent, Roy R Russell, by leaving a copy in a sealed envelope, at the last and usual place of abode, as evidenced in the certificate of service on page two of the summons.

5. On November 21, 2013, the respondent, Roy R Russell refused to appear in response to the summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

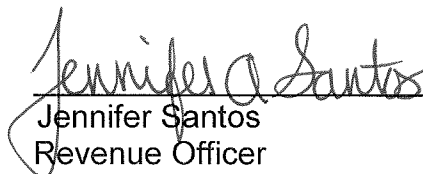
7. There is no Justice Department referral in effect within the meaning of Section 7602 of Title 26, U.S.C. with respect to the respondent.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of the tax liability of Roy R Russell, for the taxable periods ending December 31, 2005 and December 31, 2006.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 11th day of March, 2014


Jennifer Santos
Revenue Officer
